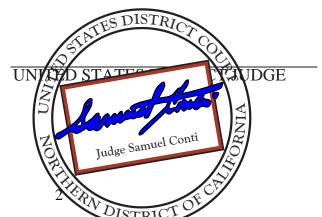
1 2 3 4 5 6 7 UNITED STATES DISTRICT COURT 8 NORTHERN DISTRICT OF CALIFORNIA 9 SAN FRANCISCO DIVISION 10 11 UNITED STATES OF AMERICA. No. CV 13-3339 SC 12 Petitioner, 13 [Proposed] ORDER TO SHOW CAUSE WHY 14 v. INTERNAL REVENUE SERVICE SELLAM ISMAIL, SUMMONS SHOULD NOT BE 15 **ENFORCED** Respondent. 16 17 Upon consideration of the United States' Petition to Enforce Internal Revenue 18 Summons and the Declaration in support thereof, the Court finds that the United States 19 has established a prima facie case under United States v. Powell, 379 U.S. 48 (1964) for 20 21 enforcement of the Internal Revenue Service summons at issue. Accordingly, IT IS HEREBY ORDERED that Respondent Sellam Ismail, appear 22 before the undersigned United States District Judge, on the <u>13</u> day of <u>September</u> 23 2013, at ^{10:00} a.m./p.m., in Courtroom No. 1, 17th Floor, United States District Court, 24 450 Golden Gate Avenue, California, and then and there show cause, if any, why 25 Respondent should not be compelled to appear and provide documents and testimony as 26 required by the summons. 27 28

It is further ORDERED that:

- 1. A copy of this Order, together with the Petition to Enforce Internal Revenue Service Summons and supporting papers, shall be served upon Respondent in accordance with Rule 4 of the Federal Rules of Civil Procedure at least thirty-five days before the date set for the show-cause hearing;
- 2. Since the Petition to Enforce Internal Revenue Summons and supporting papers make a *prima facie* showing that the IRS investigation is being conducted for a legitimate purpose, that the inquiry may be relevant to that purpose, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Internal Revenue Code have been followed, *see United States v. Powell*, 379 U.S. 48 (1964), the burden has shifted to Respondent to oppose enforcement of the summons;
- 3. If Respondent has any defense to present or opposition to the Petition, such defense or opposition shall be made in writing, filed with the Clerk and served on counsel for the United States, at least 21 days prior to the date set for the show-cause hearing. The United States may file a reply memorandum to any opposition at least 14 days prior to the date set for the show-cause hearing.
- 4. At the show-cause hearing, the Court will consider all issues raised by Respondent. Only those issues brought into controversy by the responsive pleadings and supported by an affidavit or declaration will be considered. Any uncontested allegation in the Petition will be considered admitted.

ORDERED this ______ day of ______, 2013, at San Francisco, California.



United States v. Sellam Ismail No. CV 13-3339 SC [Proposed] Order